

EXHIBIT A

LAW OFFICES
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(212) 490-3000

ZURICH NORTH AMERICA
3910 Keswick Road, 5th Floor
Baltimore, MD 21211

May 31, 2006
Invoice # 1103707
Page 1

Matter : Zurich North America
Claimant : Independent Wholesale, Inc.
WEMED File Number : 07706.00063

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through May 22, 2006	4,943.00
For Disbursements Incurred	.00

TOTAL CURRENT	4,943.00

PLEASE INCLUDE OUR FILE NUMBER WITH YOUR REMITTANCE

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ZURICH NORTH AMERICA
 WEMED File # ; 07706.
 Invoice No.1103707

00063

May 31, 2006
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
4/29/06	WHS	4.10	656.00	Investigate cigarette sales tax status of payment of and multiple communications with the State of Florida regarding case
5/01/06	WTB	.30	57.00	Initial receipt, review and analysis of Electronic correspondence from Bill Cookson and analysis of attached documents; including bond form and IWI's financials.
5/01/06	WTB	.60	114.00	Conference call with Bill Cookson, Dennis Hayden, James Butler and Bill Strop regarding case status and agreed upon plan for future handling.
5/01/06	WTB	.10	19.00	Receipt and review of Electronic correspondence from and to Bill Cookson and Dennis Hayden.
5/01/06	WHS	.80	128.00	Telephonic conference with Bill Bogaert, Dennis Hayden, Bill Cookson and James regarding case facts and strategy
5/03/06	WHS	4.30	688.00	Research regarding applicable bankruptcy precedent for canceling bond, duty of State to Mitigate and related issues raised by Mr. Butler
5/05/06	WHS	1.10	176.00	Receive, read and analyze complete file from Mr. Cookson
5/08/06	WTB	.10	19.00	Electronic correspondence from and to clients and Butler regarding future handling.
5/08/06	MLM	1.10	88.00	Research on Pacer on the U.S. Bankruptcy Court, Middle District of Florida and obtain docket sheet, petition and various filings for In Re

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May 31, 2006
 Page 3

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
				Independent Wholesale, Inc. and scan same for use by Attorney Strop
5/10/06	WHS	1.60	256.00	Communications with the Bankruptcy Trustee regarding our questions about its position and the background of the case
5/10/06	WHS	.50	80.00	Communications with counsel for the Debtor regarding its position, plan and reasons for the bankruptcy
5/10/06	WHS	.30	48.00	Follow up conference with the state of Florida regarding status of its audit of Independent Wholesale
5/11/06	WHS	1.00	160.00	Strategy and planning telephone conference with Mr. Cookson and Mr. Butler regarding all pending issues
5/11/06	WHS	.40	64.00	Receive e-mail case references from Mr. Butler and analyze propositions of law contained in same
5/12/06	WHS	.50	80.00	Telephone conference with Mr. Butler regarding agenda items to address the potential claims and action plan and communications with Mr. Cookson regarding same
5/16/06	WHS	1.30	208.00	Telephone conference with William Cookson, Mark Ledwin, and James Butler regarding strategy, status of case, and planning for attendance at creditor's meeting
5/16/06	WHS	.60	96.00	Telephone conference with Mr. Stichter, counsel for the Debtor, regarding the Debtor's position in the case and background, and receive and read

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00063

May 31, 2006
 Page 4

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
				Second Cash Collateral Order from Mr. Stichter
5/16/06	WHS	.50	80.00	Conference with Miriam Suarez, Bankruptcy Trustee regarding status of the stamps, role of the bank her position, and issues for the Creditor's meeting
5/16/06	WHS	.90	144.00	Preparation for Creditor's meeting, and read case file documents and documents from Ms. Suarez, Bankruptcy Trustee, regarding same
5/16/06	WHS	.30	48.00	Preparation of detailed e-mail report to Mr. Cookson and Mr. Butler regarding phone conferences with the Trustee and counsel for the Debtor
5/16/06	MGL	.40	76.00	Receipt and review of various bankruptcy documents; correspondence with B. Strop re: same.
5/18/06	MLM	.60	48.00	Research on Florida Secretary of State database, UCC filing database and Orange County, FL official records regarding status of Independent Wholesale, Inc. and Zurich's Indemnity Agreement with Independent
5/18/06	MGL	1.00	190.00	Conference telephone call with J. Butler, B. Cookson and B. Strop re: bankruptcy issues.
5/18/06	MGL	.40	76.00	Receipt and review of various correspondence from B. Strop re: Independent Wholesale issues.
5/19/06	WHS	2.10	336.00	Draft detailed indemnity demand letters to Indemnitors
5/19/06	WHS	1.20	192.00	Receive, read and analyze 43 page Schedules filed

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00063

May 31, 2006
Page 5

ITEMIZED SERVICES BILL

DATE	ATTY HOURS	AMOUNT	DESCRIPTION
			by the Debtor
5/22/06	WHS 5.10	816.00	Attend Creditor's meeting in Orlando and draft brief report regarding same

TOTAL FEES 4,943.00

DISBURSEMENTS

TOTAL DISBURSEMENTS .00

TOTAL INVOICE 4,943.00

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June 30, 2006
Invoice # 1125498
Page 1

Matter : Zurich North America
Claimant : Independent Wholesale, Inc.
WEMED File Number : 07706.00063

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through June 22, 2006	5,733.00
For Disbursements Incurred	501.28

TOTAL CURRENT	6,234.28

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June 30, 2006
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
5/08/06	WHS	.40	64.00	Telephone conference with counsel for Sun Trust Bank regarding its position on the bankruptcy
5/17/06	WHS	.80	128.00	Investigate ownership history of "Low-Ball Louie's", a business owned by the partners of Independent Wholesale, and whether the Indemnitors' assets are marital property
5/22/06	MGL	.50	95.00	Receipt and review of bonds and underwriting documents for Independent Wholesale.
5/23/06	WHS	2.70	432.00	Read Bankruptcy Court documents provided by counsel for the Debtor
5/23/06	MLM	.40	32.00	Research on Pacer to obtain schedules filed by debtor, Independent Wholesale, Inc. and download and printout same
5/24/06	TAD	.10	16.00	Revise and finalize letter demanding indemnity and defenses
5/24/06	MLM	.90	72.00	Extensive research on Accurant database and Florida Secretary of State to obtain background information on John Watson and Gerald Lemus and Low Ball Louie's
5/24/06	ESC	.20	32.00	Discuss and strategize with supervising partner issues relating to UCC filings against Watson and Lemus.
5/25/06	LZ	.50	40.00	MACLAURY/ D & B/ REPORT PULL
5/25/06	WHS	.60	96.00	Telephone conference with William Cookson and

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 Page 3

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DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
				James Butler regarding case strategy
5/25/06	MLM	.50	40.00	Obtain additional background reports and D&B report on John Watson and Gerald Lemus and Low Ball Louie's; assist in locating addresses for filing of UCCs on behalf of Zurich
5/25/06	ESC	1.50	240.00	Preparation UCC 1 filings against John Watson.
5/25/06	ESC	1.50	240.00	Preparation UCC 1 filings against Gerald Lemus.
5/25/06	ESC	.20	32.00	Calculate appropriate UCC - 1 filing fee.
5/25/06	ESC	.20	32.00	Preparation of correspondence to Florida Department of State accompanying UCC-1 filing fee.
5/31/06	WHS	2.90	464.00	Research regarding potential way of assuming the State of Florida's priority claim to the funds of the Bankruptcy Estate in furtherance of information provided by Mr. Butler
6/01/06	WHS	2.40	384.00	Draft Complaint for Indemnity
6/02/06	WHS	1.40	224.00	Weekly strategy conference call with Mr. Cookson, Mr. Butler, and Mr. Ledwin regarding all issues, and prepare weekly action plan
6/02/06	MGL	.40	76.00	Telephone call with B. Strop re: bankruptcy issues; status of proceedings.
6/02/06	MGL	1.00	190.00	Conference telephone call with B. Cookson, J. Butler and B. Strop re: bankruptcy issues.
6/02/06	GAF	4.00	640.00	Research re: whether surety can be subrogated and

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 Page 4

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
				steps to obtain a priority tax claim.
6/07/06	TAD	.20	32.00	Review and revise Complaint against Lemus and Watson
6/08/06	WHS	.30	48.00	Communications with the State of Florida regarding a potential deal to preserve the State's priority claim to the stamps and proceeds
6/08/06	TAD	.40	64.00	Review and analyze client status in bankruptcy case; prepare and revise Notice of Appearance
6/08/06	GAF	.30	48.00	Phone call with B. Strop re: subrogation issues and various strategies going forward.
6/09/06	GAF	1.20	192.00	Research re: whether tax stamps are property of a bankruptcy estate.
6/12/06	WHS	.40	64.00	Communications with Mr. Cookson regarding the Indemnitors' response to our demands, and strategy for responding to same
6/14/06	GAF	.50	80.00	Additional research re: whether tax stamp proceeds are held in trust.
6/14/06	GAF	.70	112.00	Research re: 507(d) and means that a subrogee can obtain priority status.
6/14/06	GAF	.40	64.00	Research re: non-dischargeability of subrogees tax claim.
6/14/06	GAF	.60	96.00	Research re: whether an assignment can give a subrogee a priority claim.
6/15/06	WHS	1.10	176.00	Attend telephone conference with Mr. Cookson, Mr.

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 Page 5

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DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
				Butler, and Mr. Ledwin regarding progress to date and strategy for moving forward
6/15/06	TAD	.20	32.00	Revise Notice of Appearance
6/15/06	MGL	.70	133.00	Conference telephone call with B. Cookson, J. Butler and B. Strop re: litigation and bankruptcy issues
6/16/06	WHS	1.50	240.00	Multiple communications with the State of Florida regarding claim status and potential agreement
6/16/06	MGL	.50	95.00	Review of bankruptcy research; discuss same w/G. Friedman
6/16/06	GAF	.60	96.00	Additional research re: whether subrogated tax claim can be declared non-dischargeable under new code.
6/16/06	GAF	.40	64.00	Research re: whether statute could make the tax proceeds exempt as estimate property and whether officers could be liable.
6/22/06	WHS	.50	80.00	Conference with Mr. Cookson and Mr. Butler regarding case status and strategy
6/22/06	WHS	2.40	384.00	Preparation of detailed case plan and Budget in accordance with Zurich litigation guidelines and best practices
6/22/06	WHS	.40	64.00	Telephone conference with the State of Florida regarding potential bond claim issues as discussed with Mr. Cookson and Mr. Butler

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June 30, 2006
Page 6

ITEMIZED SERVICES BILL

TOTAL FEES 5,733.00

DISBURSEMENTS

5/16/06	Messenger Charges fed ex 1-009-59237	26.96
5/24/06	Title Report/Search	32.97
5/25/06	Filing fees FLORIDA UCC, INC.	49.00
5/26/06	Long distance telephone	.25
6/06/06	Long distance telephone	1.00
6/06/06	Long distance telephone	.75
6/06/06	Messenger Charges Fed Ex 1-047-01773	10.57
6/07/06	Long distance telephone	.50
6/07/06	Filing fees Clerk, Orange County Circuit Court	255.00
6/08/06	Long distance telephone	.75
6/08/06	Long distance telephone	.50
6/08/06	Long distance telephone	.25
6/09/06	Long distance telephone	.25
6/12/06	Long distance telephone	.25
6/13/06	Long distance telephone	.50
6/13/06	Messenger Charges fed ex 1-059-97485	12.90
6/13/06	Messenger Charges fed ex 1-059-97485	11.69
6/13/06	Messenger Charges fed ex 1-059-97485	15.85
6/13/06	Messenger Charges fed ex 1-059-97485	9.59
6/13/06	Process Server Choice Process	28.00
6/15/06	Long distance telephone	.50
6/19/06	Long distance telephone	.25
6/19/06	Filing fees Choice Process	43.00

TOTAL DISBURSEMENTS 501.28

TOTAL INVOICE 6,234.28

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June 30, 2006
Page 7

ITEMIZED SERVICES BILL

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August 31, 2006
Invoice # 1161179
Page 1

Matter : Zurich North America
Claimant : Independent Wholesale, Inc.
WEMED File Number : 07706.00063

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through August 23, 2006	4,993.00
For Disbursements Incurred	628.45

TOTAL CURRENT	5,621.45

LAW OFFICES
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August 31, 2006
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
6/05/06	WHS	2.80	448.00	Read and analyze the documents in the bankruptcy file in order to ascertain Debtor's position
6/07/06	GAF	1.00	160.00	Analysis of caselaw re: subrogation of a priority claim.
6/07/06	GAF	.40	64.00	Email correspondence to W. Strop and M. Ledwin re: subrogation research findings.
6/15/06	GAF	3.00	480.00	Research re: viability of having state assign claim to obtain priority status.
6/15/06	GAF	.80	128.00	Telephone conference with B. Strop and M. Ledwin re: various strategies for avoiding payment on a bond in bankruptcy case.
6/15/06	GAF	2.00	320.00	Research re: whether proceeds are property of estate under statute and impact of subrogation on non-dischargeability claim.
6/21/06	GAF	2.00	320.00	Additional research re: whether an excise tax is held in trust.
6/29/06	WHS	.30	48.00	Planning conference with Mr. Cookson
7/05/06	WHS	2.20	352.00	Multiple communications with the State regarding our proposal to have it assert a Proof of Claim, and respond to information requests from the State regarding same
7/06/06	WHS	.60	96.00	Telephone conference with Mr. Cookson and Mr. Butler regarding case status and strategy

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August 31, 2006
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DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
7/12/06	WHS	1.40	224.00	Communications with the state of Florida regarding our continuing efforts to encourage them to file a Proof of Claim rather than make a claim on the bond, proposed Agreement regarding same, and communications with the Bankruptcy Trustee regarding status of the claims
7/13/06	WHS	.50	80.00	Receive and read e-mail from Mr. Cookson, and detailed planning conference with Mr. Cookson regarding same
7/13/06	WHS	.80	128.00	Renewed communications with the State of Florida regarding our request that they pursue their Proof of Claim in the pending bankruptcy
7/14/06	GAF	.60	96.00	Drafted proof of claim and various email correspondence with B. Strop re: same
7/19/06	WHS	.90	144.00	Preparation of supplemental long-term litigation budget at the request of Mr. Cookson
7/20/06	WHS	1.00	160.00	Status and strategy planning conference with Bill Cookson and James Butler
7/21/06	GAF	.20	32.00	Review and analysis of Section 1146 of Bankruptcy Code.
7/21/06	GAF	.20	32.00	Phone call with B. Strop re: proof of claim.
7/24/06	MGL	.30	57.00	Review and revise proof of claim; discuss same with G. Friedman.
7/25/06	GAF	.20	32.00	Revised addendum to proof of claim.
8/03/06	JJH	.20	32.00	Telephone conference with Bill Strop re: proof of

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August 31, 2006

Page 4

Invoice No.1161179

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
				claim.
8/03/06	JJH	.90	144.00	Travel to Bankruptcy Court re: proof of claim; file proof of claim.
8/03/06	GAF	.40	64.00	Various email correspondence with B. Strop and phone call re: proof of claims and edited proof of claim.
8/14/06	WHS	.90	144.00	Communications with the Creditor's committee regarding opposition to Lorillard's motion for release of funds, and two rounds of communications with the trustee regarding claim status
8/15/06	WHS	.30	48.00	Receive and read five separate orders from the Bankruptcy Court
8/15/06	WHS	2.10	336.00	Continuing rounds of negotiation with the State of Florida regarding its filing of a Proof of Claim so that we can preserve its priority
8/15/06	WHS	.40	64.00	Follow-up telephone conference with Adrien Rodgers of the State of Florida regarding the State's Proof of Claim
8/16/06	WHS	.50	80.00	Communications with Ms. Rodgers from the State of Florida regarding revised audit findings and explanation of the discrepancies with the State's prior audit
8/17/06	WHS	.90	144.00	Telephone conference with Adrien Rodgers from the State of Florida regarding completion of the audit and negotiations regarding the filing of a Proof of Claim by the State of Florida

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DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
8/17/06	WHS	.40	64.00	Telephone conference with Mr. Cookson regarding information provided by Adrien Rodgers on behalf of the State of Florida
8/17/06	WHS	.20	32.00	Communications with Miriam Suarez, Bankruptcy Trustee, regarding case status
8/17/06	MLM	.10	8.00	Research on Pacer to obtain contact information for attorney representing the State of Florida
8/18/06	JJH	1.10	176.00	Review docket re: proof of claims; review Zurich's proof of claim.
8/18/06	WHS	.90	144.00	Receive, read and analyze claims committee report from Mr. Cookson and begin preparation of response as discussed
8/22/06	WHS	.20	32.00	Receive and read Sun Trust Bank Proof of Claim and forward same to Mr. Cookson and Mr. Butler
8/23/06	JJH	.50	80.00	Review SunTrust's proof of claim; forward same to William Strop.

TOTAL FEES

4,993.00

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August 31, 2006
 Page 6

ITEMIZED SERVICES BILL

DISBURSEMENTS

5/21/06	Parking Charges 09;EXP. REPORT W. STROP/ ATTENDANCE CREDITORS MTG	44.27
5/21/06	Airfare 09;EXP. REPORT W. STROP/ ATTENDANCE CREDITORS MTG	259.10
5/21/06	Travel Expense 09;EXP. REPORT W. STROP/ ATTENDANCE CREDITORS MTG / LODGING	167.97
5/21/06	Transportation Costs 09;EXP. REPORT W. STROP/ ATTENDANCE CREDITORS MTG / CAR RENTAL	40.96
5/25/06	Title Report/Search 01/ D&B # 8664369	75.00
6/04/06	Photo Copying, 19 copies at \$0.20	3.80
6/05/06	Photo Copying, 1 copy at \$0.20	.20
6/05/06	Photo Copying, 8 copies at \$0.20	1.60
6/05/06	Photo Copying, 20 copies at \$0.20	4.00
6/07/06	Photo Copying, 9 copies at \$0.20	1.80
6/07/06	Photo Copying, 57 copies at \$0.20	11.40
6/07/06	Photo Copying, 3 copies at \$0.20	.60
6/08/06	Photo Copying, 3 copies at \$0.20	.60
6/15/06	Photo Copying, 45 copies at \$0.20	9.00
7/25/06	Photo Copying, 1 copy at \$0.20	.20
7/26/06	Long distance telephone	.75
8/01/06	Photo Copying, 20 copies at \$0.20	4.00
8/03/06	Long distance telephone	.25
8/04/06	Long distance telephone	.25
8/04/06	Photo Copying, 1 copy at \$0.20	.20
8/09/06	Long distance telephone	.75
8/10/06	Long distance telephone	.50
8/15/06	Long distance telephone	1.25

TOTAL DISBURSEMENTS 628.45

TOTAL INVOICE 5,621.45

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Page 7

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Claimant : Independent Wholesale, Inc.
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FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through September 5, 2006	1,600.00
For Disbursements Incurred	.79

TOTAL CURRENT	1,600.79

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00063

September 29, 2006
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
6/08/06	WHS	.50	80.00	Weekly case status conference with Mr. Cookson and Mr. Butler
8/16/06	WHS	1.30	208.00	Follow up conference with the State regarding audit discrepancies
8/25/06	WHS	2.20	352.00	Preparation for examination under oath of Low-Ball Louie's
8/25/06	WHS	2.20	352.00	Research regarding ability of AGLIC to refuse to renew bond in December
8/31/06	WHS	.90	144.00	Attend bi-weekly status and strategy conference with Bill Cookson and James Butler
8/31/06	WHS	1.50	240.00	Supplement report to address additional questions raised by Management Committee
9/05/06	WHS	1.10	176.00	Receive and read Proof of Claim filed by the state, conference with Adrienne Rodgers at the State regarding same and negotiations regarding credit issues (i.e. that the State will not issue stamps to Independent on credit since its indebtedness exceeds the penal sum of the loose tobacco bond)
9/05/06	WHS	.20	32.00	Communications with Mr. Butler and Mr. Cookson regarding the outcome of my conference with Adrienne Rodgers of the State of Florida, as well as the proof of Claim
9/05/06	MLM	.20	16.00	Research on Florida UCC database to obtain copy of UCC filing by Suntrust Bank against

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LAW OFFICES
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(212) 490-3000

ZURICH NORTH AMERICA
WEMED File # ; 07706.
Invoice No.1173455

00063

September 29, 2006
Page 3

ITEMIZED SERVICES BILL

DATE	ATTY HOURS	AMOUNT	DESCRIPTION
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Independent Wholesale

TOTAL FEES	1,600.00
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DISBURSEMENTS

8/31/06	Long distance telephone	.79
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TOTAL DISBURSEMENTS	.79
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TOTAL INVOICE	1,600.79
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(212) 490-3000

ZURICH NORTH AMERICA
3910 Keswick Road, 5th Floor
Baltimore, MD 21211

October 27, 2006
Invoice # 1194769
Page 1

Matter : Zurich North America
Claimant : Independent Wholesale, Inc.
WEMED File Number : 07706.00063

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through October 23, 2006	1,760.00
For Disbursements Incurred	.10

TOTAL CURRENT	1,760.10

PLEASE INCLUDE OUR FILE NUMBER WITH YOUR REMITTANCE.

LAW OFFICES
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
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ZURICH NORTH AMERICA
 WEMED File # ; 07706.
 Invoice No.1194769

00063

October 27, 2006
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
9/12/06	WHS	2.80	448.00	Continue investigation of "Low-Ball Louie's" and attempt to determine whether any improper and/or fraudulent transfers have been made, and determine the status of the Trustee's investigation to date
9/14/06	WHS	2.10	336.00	Follow up conference with the State regarding its plan to advance its Proof of Claim and its priority, what it has learned about "Low-Ball Louie's," personnel changes at the State with regard to who will handle the file, and introduction meeting with new counsel for the State
9/28/06	WHS	2.40	384.00	Attend informal telephonic creditor's meeting
10/04/06	WHS	.70	112.00	Case status conference with Mr. Cookson and Mr. Butler
10/11/06	WHS	.80	128.00	Draft supplemental report to Mr. Cookson regarding Claims Committee questions
10/16/06	CSL	.40	64.00	Telephone conference with Bill Strop re: coverage of hearing and status conference in Middle District Bankruptcy Court.
10/20/06	WHS	1.10	176.00	Follow up communications with the Bank regarding its assertion that it does not believe that money is missing from the business, and that the money was never made because the business was unprofitable, and the Bank's consequential opposition to spending Estate funds on a forensic accountant

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(212) 490-3000

ZURICH NORTH AMERICA
WEMED File # ; 07706. 00063
Invoice No.1194769

October 27, 2006
Page 3

ITEMIZED SERVICES BILL

DATE	ATTY HOURS	AMOUNT	DESCRIPTION
10/23/06	WHS .70	112.00	Telephonic status conference with Mr. Cookson and James Butler
TOTAL FEES			1,760.00
DISBURSEMENTS			
10/17/06	Photo Copying, 1 copy at \$0.10		.10
TOTAL DISBURSEMENTS			.10
TOTAL INVOICE			1,760.10

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ZURICH NORTH AMERICA
3910 Keswick Road, 5th Floor
Baltimore, MD 21211

March 30, 2007
Invoice # 1314307
Page 1

Matter : Zurich North America
Claimant : Independent Wholesale, Inc.
WEMED File Number : 07706.00063

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through March 20, 2007	3,275.30
For Disbursements Incurred	333.78

TOTAL CURRENT	3,609.08

LAW OFFICES
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ZURICH NORTH AMERICA
 WEMED File # ; 07706.
 Invoice No. 1314307

00063

March 30, 2007
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
10/18/06	CSL	.20	36.80	Review order setting status conference.
10/27/06	WHS	.20	36.80	Respond to Mr. Butler's e-mail question regarding extrinsic evidence
10/31/06	WHS	1.20	220.80	Renewed conferences with counsel for the Bank regarding its positions and strategies
11/08/06	WHS	.30	55.20	Communications with Mr. Cookson regarding the Claim Committee Recommendations and all pending issues
11/09/06	WHS	.40	73.60	Status conference with the State of Florida regarding the most recent claim update
12/07/06	WHS	2.90	533.60	Preparation of Amended Complaint.
12/18/06	WHS	.60	110.40	Telephonic status conference with Mr. Butler and Mr. Cookson
12/18/06	WHS	.70	128.80	Read and analyze cases provided by Mr. Ledwin regarding cancellation of the bonds
12/19/06	MGL	.50	118.00	Correspondence with B. Strop re: automatic stay issues.
1/18/07	WHS	.40	86.00	Communications with the taxing authority regarding general case status
2/01/07	WHS	.70	150.50	Communications with counsel for the Debtor regarding issue of sale of the business
2/05/07	MGL	.30	70.80	Telephone call with B. Strop re: bankruptcy and

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ZURICH NORTH AMERICA
 WEMED File # ; 07706.
 Invoice No.1314307

00063

March 30, 2007
 Page 3

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
				non-renewal issues.
2/08/07	WHS	1.10	236.50	Communications with counsel for the Bank, Debtor and Trustee regarding status of claim and issue of potential sale
2/08/07	WHS	.40	86.00	E-mail communications with Mr. Butler and Mr. Cookson
2/12/07	WHS	.80	172.00	Read and analyze memorandum and authority prepared by Ms. Lamontagne with regard to Florida law on indemnity demands in the absence of a demand on the Bond
2/15/07	WHS	.90	193.50	Follow up communications with counsel for Sun Trust and the State as requested by Mr. Butler
3/02/07	WHS	.20	43.00	Receive and read Second Interim Application of Latham Shuker for award fo fees as counsel to the official Unsecured Creditor's Committee
3/09/07	WHS	.80	172.00	Follow up on "Action Item" list from Mr. Butler
3/09/07	MGL	.50	118.00	Review and analysis of research memo re: NY collateral security issues.
3/12/07	MGL	.50	118.00	Conference telephone call with B. Cookson, B. Strop, et al. re: strategy for motion to post collateral security.
3/12/07	MGL	2.00	472.00	Initial review of bankruptcy schedules, claims register and financial disclosures.
3/20/07	WHS	.20	43.00	Receive and read memorandum prepared by Mr. Ledwin

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ZURICH NORTH AMERICA

WEMED File # ; 07706.

00063

March 30, 2007

Page 4

Invoice No.1314307

ITEMIZED SERVICES BILL

DATE ATTY HOURS AMOUNT DESCRIPTION

TOTAL FEES**3,275.30****DISBURSEMENTS**

11/09/06	Long distance telephone	.79
11/20/06	Photo Copying, 2 copies at \$0.10	.20
11/20/06	Photo Copying, 6 copies at \$0.10	.60
11/20/06	Airfare 09;EXP. REPORT W. STROP/ COURT APP	263.10
11/21/06	Parking Charges 09;EXP. REPORT W. STROP/ COURT APP	16.68
11/29/06	Long distance telephone	.79
11/30/06	Long distance telephone	1.19
12/01/06	Long distance telephone	.40
12/07/06	Photo Copying, 3 copies at \$0.10	.30
12/07/06	Photo Copying, 1 copy at \$0.10	.10
12/18/06	Photo Copying, 3 copies at \$0.10	.30
1/05/07	Photo Copying, 9 copies at \$0.10	.90
1/19/07	Long distance telephone	1.19
2/02/07	Long distance telephone	32.79
2/05/07	Photo Copying, 8 copies at \$0.10	.80
3/08/07	Long distance telephone	13.65

TOTAL DISBURSEMENTS**333.78****TOTAL INVOICE****3,609.08**

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WEMED File # ; 07706.
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March 30, 2007
Page 5

ITEMIZED SERVICES BILL

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ZURICH NORTH AMERICA
3910 Keswick Road, 5th Floor
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June 27, 2007
Invoice # 1320025
Page 1

Matter : Zurich North America
Claimant : Independent Wholesale, Inc.
WEMED File Number : 07706.00063

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through May 31, 2007	1,290.00
For Disbursements Incurred	19.32

TOTAL CURRENT	1,309.32

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LAW OFFICES
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ZURICH NORTH AMERICA
 WEMED File # ; 07706.
 Invoice No.1320025

00063

June 27, 2007
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
3/28/07	WHS	2.10	451.50	Telephone conference with Mr. Cookson regarding strategy and formulation of a new action item list, and complete all items on Mr. Cookson's action item list
4/10/07	WHS	1.20	258.00	Telephonic planning conference with Mr. Butler and Mr. Cookson
4/10/07	WHS	.70	150.50	Telephone conference with Mr. Stichter, counsel for the Debtor, regarding calculation of tax liability issue
4/10/07	WHS	.20	43.00	Receive and read facsimile from Mr. Stichter regarding Motion of Debtor to retain Gray Robinson
4/11/07	WHS	.30	64.50	Address issues raised by Mr. Butler
6/05/07	WHS	.70	150.50	Receive, read and analyze auction materials in the bankruptcy case and related Orders, communicate same to client and Mr. Butler, and telephone conference with Mr. Cookson regarding same
6/06/07	WHS	.80	172.00	Telephonic strategy conference with Mr. Cookson, Mr. Butler, and Mr. Ledwin regarding auction of Independent and sale of Low-Ball Louie's

TOTAL FEES

1,290.00

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ZURICH NORTH AMERICA
WEMED File # ; 07706.
Invoice No.1320025

00063

June 27, 2007
Page 3

ITEMIZED SERVICES BILL

DISBURSEMENTS

4/05/07	ABA Library Fees or Library Usage Pacer 1st Qtr.	13.52
4/10/07	Photo Copying, 16 copies at \$0.10	1.60
4/17/07	Photo Copying, 2 copies at \$0.10	.20
4/20/07	Photo Copying	2.20
6/05/07	Photo Copying	.10
6/14/07	Photo Copying	1.70

TOTAL DISBURSEMENTS 19.32

TOTAL INVOICE 1,309.32

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3910 Keswick Road, 5th Floor
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September 10, 2007
Invoice # 1359703
Page 1

Matter : Zurich North America
Claimant : Independent Wholesale, Inc.
WEMED File Number : 07706.00063

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through July 25, 2007	1,841.20
For Disbursements Incurred	7.79

TOTAL CURRENT	1,848.99

LAW OFFICES
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 WEMED File # ; 07706.
 Invoice No.1359703

00063

September 10, 2007
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
6/06/07	WHS	2.20	473.00	Telephonic conferences with multiple representatives of the Taxing Authority regarding the auction and impact of same, as discussed with Mr. Butler and Mr. Cookson
6/21/07	WHS	.80	172.00	Investigate auction status, and communications with Mr. Stichter (Debtor's counsel) and Bank's counsel regarding same
6/26/07	WHS	.60	129.00	Telephone conference with Mr. Ledwin, Mr. Butler and Mr. Cookson
6/26/07	WHS	.60	129.00	Communications with Gray Robinson and the State of Florida regarding the purported over-taxation issue
6/26/07	MGL	.30	70.80	Review status of bankruptcy sale and other proceedings.
7/05/07	MGL	.60	141.60	Review status of bankruptcy docket and sale order; correspondence re: same.
7/09/07	MGL	1.00	236.00	Conference telephone call with B. Cookson and Zurich underwriters re: proposed bond for buyer of Independent Wholesale.
7/09/07	MGL	.30	70.80	Review bankruptcy docket re: status; telephone call with debtor's counsel.
7/09/07	MGL	.50	118.00	Telephone conference with client re: bankruptcy issues; further actions to be taken.
7/10/07	WHS	.30	64.50	Draft letter to Mr. Michels regarding our

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ZURICH NORTH AMERICA
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 Invoice No.1359703

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September 10, 2007
 Page 3

ITEMIZED SERVICES BILL

DATE ATTY HOURS AMOUNT DESCRIPTION

requests for the refund application filed by IWI,
 and our request for intensive monitoring of the
 refund payment

7/24/07	WHS	.90	193.50	Follow-up communications with the State of Florida regarding our request for a copy of the refund application, status of refund, and off-set issue, and receive and read response from the State of Florida regarding same
7/25/07	WHS	.20	43.00	Telephone conference with Mr. Cookson regarding case status

TOTAL FEES

1,841.20

DISBURSEMENTS

6/27/07	Photo Copying	4.80
7/02/07	Photo Copying	.90
7/06/07	Photo Copying, 4 copies at \$.10	.40
7/09/07	Long distance telephone, Phone#: 3053744400, City: MIAMI, FL	.03
7/09/07	Long distance telephone, Phone#: 8132290144, City: TAMPA, FL	.06
7/10/07	Photo Copying, 1 copies at \$.10	.10
7/11/07	Photo Copying, 9 copies at \$.10	.90
7/24/07	Photo Copying, 4 copies at \$.10	.40
8/09/07	Photo Copying, 1 copies at \$.10	.10
8/14/07	Photo Copying, 1 copies at \$.10	.10

TOTAL DISBURSEMENTS

7.79

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00063

September 10, 2007
Page 4

ITEMIZED SERVICES BILL

TOTAL INVOICE

1,848.99

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